## COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

#### **FISCAL NOTE**

<u>L.R. No.</u>: 1759-03 <u>Type</u>: Original

**Subject:** Telecommunications; Taxation and Revenue - General; Business and Commerce;

Licenses - Miscellaneous

**Bill Summary:** This proposal changes provisions relating to municipal

telecommunications business license taxes.

### State Fiscal Highlights

• No direct fiscal impact on the state is anticipated.

### Local Fiscal Highlights

• No direct fiscal impact on local political subdivisions is anticipated.

## Fiscal Analysis

Officials at the **Office of the State Courts Administrator**, the **Office of the State Auditor** and the **Department of Economic Development** each assume no fiscal impact to their respective agencies from this proposal.

In response to a previous version, officials at the **State Tax Commission** and the **Department of Revenue** each assumed no fiscal impact to their respective agencies from this proposal.

Officials at the Platte County Board of Election Commission, the Callaway County Commission, the St. Louis County Board of Election Commission, the City of Columbia and St. Louis County each assume no fiscal impact to their respective agencies from this proposal.

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# FISCAL ANALYSIS (continued)

There could be a direct fiscal impact to small businesses from this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

Mickey Wilson, CPA

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Director May 5, 2015 Ross Strope Assistant Director May 5, 2015